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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 8668
(HEAD ACOUSTICS, INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and HEAD Acoustics, Inc. ("HEAD") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 8668 (HEAD Acoustics, Inc.) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS on April 18, 2006, the Debtors filed the Amended and Restated Schedules Of Assets And Liabilities And Statements Of Financial Affairs, including Schedule F – Creditors Holding Unsecured Nonpriority Claims in which the Debtors listed HEAD Acoustics as having a general unsecured claim in the amount of \$38,115.60 against Delphi Automotive Systems LLC ("DAS LLC").

WHEREAS HEAD filed proof of claim number 8668 against DAS LLC on June 27, 2006, which asserts an unsecured non-priority claim in the amount of \$3,890.00 (the "Claim") stemming from a contract for maintenance and support of equipment and software.

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, And (C) Untimely Claims (Docket No. 6585) (the "Seventh Omnibus Claims Objection"), which was filed on January 12, 2007.

WHEREAS on February 9, 2007 HEAD filed its Response To Debtors' Seventh

Omnibus Claims Objection (Docket No. 6905) (the "Response").

WHEREAS on May 21, 2007, to resolve the Seventh Omnibus Claims Objection with respect to the Claim, DAS LLC and HEAD entered into a settlement agreement (the "Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$42,005.60.

WHEREAS, HEAD acknowledges that it has been given the opportunity to consult with counsel before executing the Settlement Agreement and is executing such Settlement Agreement without duress or coercion and without reliance on any representations, warranties, or commitments other than those representations, warranties, and commitments set forth in the Settlement Agreement.

WHEREAS DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, the Debtors and HEAD stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$42,005.60 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.

2. HEAD shall withdraw its Response to the Seventh Omnibus Claims
Objection with prejudice.

So Ordered in New York, New York, this 1st day of June, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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